

## --- 5 Pounds – Division Open - Red Warehousing Stamps - 106 x 48 mm. - 1869-1883 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these 'small' stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package. The 'large' stamp was issued in denominations of five, ten and fifteen pounds. Unlike the case with the smaller denominations, the duty collected on these stamps was based on the actual net weight of the package to which they were affixed.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

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The catalogue lists these five pound recess printed Division Open red warehousing stamps as follows:

<b>RM-38</b>	- 5 pounds, red, Division Open, perf 12, on <i>unwmkd thin</i> wove - 4 mm. blue controls
<b>RM-38a</b>	- 5 pounds, red, Division Open, perf 12, on <i>diag. wmkd laid</i> paper - 4 mm. blue controls
<b>RM-38 thick</b>	- 5 pounds, red, Division Open, perf 12, on <i>unwmkd thick</i> wove - 4 mm. blue controls
<b>RM-38b</b>	- 5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove - 4 mm. blue controls

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 52,000 copies of "5 lb. W. H. E. Red" were delivered. Prior to 1874, these would be "Division Open". Judging by the other denominations some copies should be on <i>diag. wmkd</i> paper.
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 70,000 copies of "5 lb., Red Tobacco" were delivered. There were probably 48,000 for Division Open, 12,000 for Montreal and 10,000 for Toronto - these are my own estimates. This is his final listing for the 5 pound red W. H. E. stamp. I have simply guessed at the 12,000 printing figure listed above for the Montreal Division.

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### --- The "theoretical" control number range on the red 5 pound Division Open warehousing stamps ---

<b>RM-38</b>	- 5 pounds, red, Division Open, perf 12, on <i>unwmkd thin</i> wove -	<b>00001 to 11000</b>
<b>RM-38a</b>	- 5 pounds, red, Division Open, perf 12, on <i>diag. wmkd laid</i> paper -	<b>11001 to 25000</b>
<b>RM-38 thick</b>	- 5 pounds, red, Division Open, perf 12, on <i>unwmkd thick</i> wove -	<b>25001 to 52000</b>
<b>RM-38b</b>	- 5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove -	<b>52001 to 100000</b>

### --- The "actual" control number range on the red 5 pound Division Open warehousing stamps ---

<b>RM-38</b>	- 5 pounds, red, Division Open, perf 12, on <i>unwmkd thin</i> wove -	<b>01552 to 05309</b>
<b>RM-38A</b>	- 5 pounds, red, Division Open, perf 12, on <i>diag. wmkd laid</i> paper -	<b>15052 to 23512</b>
<b>RM-38 thick</b>	- 5 pounds, red, Division Open, perf 12, on <i>unwmkd thick</i> wove -	<b>39982 to 46991</b>
<b>RM-38B</b>	- 5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove -	<b>83711 to 91516</b>

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--- 5 Pounds - Division Open - Red Warehousing stamps - 1869-70 ---

--- on unwmkd horizontal mesh thin wove at Montreal under the 1st BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - with 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists this five pound recess printed Division Open red warehousing stamp as follows:

**RM-38** - 5 pounds, red, Division Open, perf 12, on unwmkd thin wove - 4 mm. blue controls



★**RM-38 CP** - 5 pounds, red, Division Open, perf 12, on unwmkd thin wove, control number **003001**, stamped *Cancelled* in violet Roman script

<b>001547</b> ★	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001552</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001553</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001563</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001571</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001575</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001576</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001578</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001591</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001593-98</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001596</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001606</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001623-29</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001657-58</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>003001</b> ★	RM-38 CP	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove, stamped <i>Cancelled</i> in Roman script
<b>003211</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005226</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005231</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005235</b> ★	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005241-46</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005246</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005249</b> ★	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005259</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005261</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005286-92</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005307</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005309</b>	RM-38	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>011002</b>	RM-38 CP	5 pounds, red, Division Open, perf 12, on <u>unwmkd</u> thin wove, stamped <i>Cancelled</i> in Roman script

--- 5 Pounds - Division Open - Red Warehousing stamps - 1870-71 ---

--- on diag. wmkd vertically laid paper at Montreal under the 1st BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists this five pound recess printed Division Open red warehousing stamp as follows:

**RM-38a** - 5 pounds, red, Division Open, perf 12, on diag. wmkd laid paper - 4 mm. blue controls



★**RM-38a** - 5 pounds, red, Division Open, perf 12, on diag. wmkd vertically laid paper, control number **22039**

15050	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15052	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15053	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15099-05	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15103	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15108	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15117	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15122	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15134	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15145	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15157	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15158	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15163	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15166	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
15175	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21740	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21749	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21934	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21943	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21976-81	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21996★	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21997	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
21998	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22002	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22033	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22039★	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22050	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22188	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22279	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22257	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22258	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22306-12	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22310-15	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper
22314	RM-38a	5 pounds, red, Division Open, perf 12, on <u>diag. wmkd</u> vertically laid paper



22335	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22352 ★	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22354-60	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22357	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22372	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22373	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22374 ★	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22462	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22549	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22584	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22643	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22673	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22674	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22683	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22687	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22804	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22843	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22866	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22918	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22947	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
22994	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
23100	RM-38a CP	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper stamped <i>Cancelled</i> in Roman script - double top perf
23026-40 ★	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper, a sheet of fifteen (3 stamps x 5 rows)
23047	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
23061	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
23061	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper
23066	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper



★ **RM-38a** - 5 pounds, red, Division Open, perf 12, on *diag.* *wmkd* vertically laid paper, control number **23087**, with a doubled row of bottom perforations

<b>23087</b> ★	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper, with a doubled row of bottom perforations
<b>23512</b>	RM-38a	5 pounds, red, Division Open, perf 12, on <i>diag.</i> <i>wmkd</i> vertically laid paper

--- 5 Pounds - Division Open - Red Warehousing stamps - 1872-73 ---

--- on *unwmkd* vertical mesh thick wove at Montreal under the 1st BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists this five pound recess printed Division Open red warehousing stamp as follows:

**RM-38 thick** - 5 pounds, red, Division Open, perf 12, on *unwmkd* thick wove - 4 mm. blue controls



★ **RM-38 thick** - 5 pounds, red, Division Open, perf 12, on *unwmkd* thick wove, control number **40328**

39971	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
39982	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
39985 ★	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
39986-92	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40015	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40033-34	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40031-37	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40038-44	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40040	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40048	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40052	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40056	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40322	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40328 ★	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40335	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40341	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40347	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40348	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40399	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40424	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40431	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove
40442	RM-38 thick	5 pounds, red, Division Open, perf 12, on <i>unwmkd</i> thick wove



★**RM-38 thick CP** - 5 pounds, red, Division Open, perf 12, on *unwmkd* thick wove, control number **46991**, stamped *Cancelled* twice in violet Roman script

**46991** ★ RM-38 thick CP 5 pounds, red, Division Open, perf 12, on *unwmkd* thick wove, stamped *Cancelled* twice in Roman script

--- on *unwmkd* vertical mesh thick wove at Montreal under the 1st BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - with 5 mm. *light blue control numbers* - scanned at 100% scale ---

The Fritz Angst collection contains this copy of the five pound red Division Open Warehousing stamp on horizontal mesh *unwmkd* thick wove, with *faint blue* 5 mm. control numbers. These occur in the 1880 era stamps. I feel that they were prepared for a Philatelic Exhibition in the early 1880's. A parallel set from the "Series of 1883" uses 4 mm. *violet* Gothic control numbers and was probably prepared for a Philatelic Exhibition in mid-1880.

I say the early 1880's since the collection contains a copy of the "Series of 1868" black cigar strip *without* the inscribed "XXXI VICT. / CAP. VIII" (and thus post-1880) with 5 mm. light blue control **32981**.



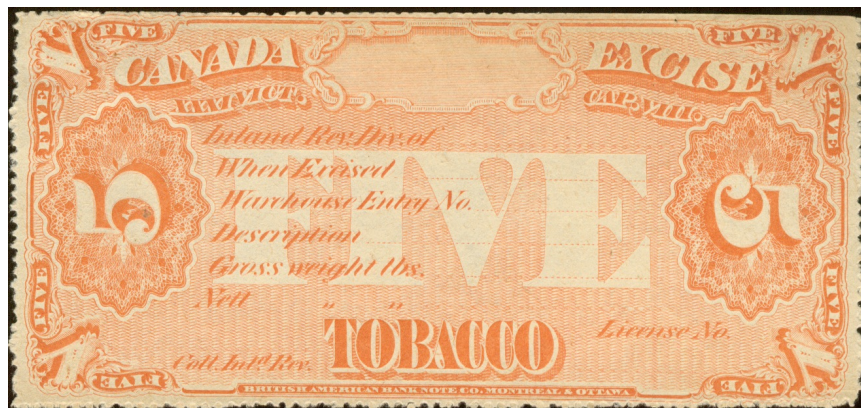
**RM-38x** - 5 pounds, red, Division Open, perf 12, on *unwmkd* thick wove, with *faint blue* 5 mm. control number **33974**  
*from the collection of Fritz Angst*

Note: the 10 pound stamp (also from the Fritz Angst collection) was printed under the **2nd BABN Contract** on *block wmkd* medium wove and occurs with the control number **33977**. It is probably perforated 11½ x 12, but I did not measure the gauge.

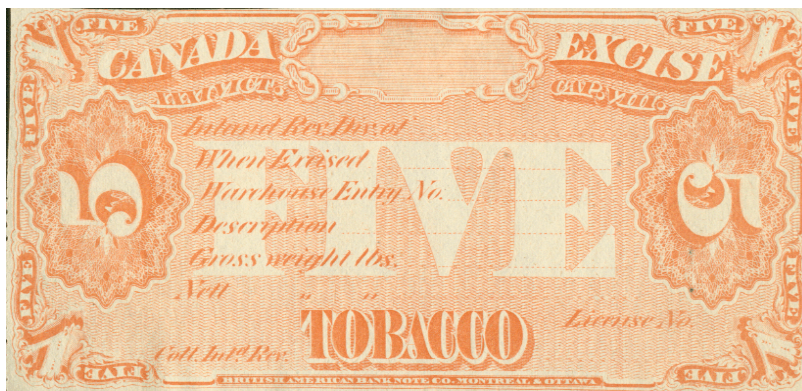


--- on unwmkd vertical mesh thick wove at Montreal under the 1st BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - *without control numbering* - scanned at 100% scale ---



★RM-38n thick - 5 pounds, red, Division Open, perf 12, on unwmkd thick wove, without control numbering



★RM-38n thick - 5 pounds, red, Division Open, perf 12 (clipped), on unwmkd thick wove, without control numbering

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--- 5 Pounds - Division Open - Red Warehousing stamps - 1875-76 ---

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 2nd BABN Contract - 106 x 48 mm. design ---

--- perforated 12 - with 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists this five pound recess printed Division Open red warehousing stamp as follows:

**RM-38b** - 5 pounds, red, Division Open, perf 12, on *block wmkd* medium wove - 4 mm. blue controls



★**RM-38b** - 5 pounds, red, Division Open, perf 12, on *block wmkd* medium wove, control number **83713**

<b>83711</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83712</b> ★	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83713</b> ★	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83715</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83771</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83785</b>	RM-38b CP	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83838</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83839</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83839</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83846</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83849</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83868</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83901</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83914</b>	RM-38b CP	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83927</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>83931-45</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove, a full sheet of fifteen
<b>84121</b> ★	RM-38b CP	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>84123</b>	RM-38b CP	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>84124</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>84127</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>84133</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>84148</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>84155</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>91020</b> ★	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove
<b>91516</b>	RM-38b	5 pounds, red, Division Open, perf 12, on <i>block wmkd</i> medium wove





★RM-38b - 5 pounds, red, Division Open, perf 12, on *block wmkd* medium wove, control number **91020**



★RM-38b CP - 5 pounds, red, Division Open, perf 12, on *block wmkd* medium wove, control number **84121**, stamped **CANCELLED** in 3 mm. Gothic letters

Recently, on eBay, a philatelic source in Holland has been offering **CANCELLED** copies of many different tax paid stamps. He offers nothing without this stamping. Some of his offerings I have previously recorded without the **CANCELLED** stamping - thus all of his material is suspect, and I have noted these in the preceding as **RM-38b CP**, but have not acknowledged his over-stamping.

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File path is [ c:\CR - STAMPS\RM\_STAMPS\CURRENCY\Red\Open\5 pounds ],  
 In MS Word 2007 for Windows 7,  
 Formatted for a HP CP 1525 Laser Jet,  
 November 6th 2013,